



**COUNTY OF LOS ANGELES
DEPARTMENT OF AUDITOR-CONTROLLER**

KENNETH HAHN HALL OF ADMINISTRATION
500 WEST TEMPLE STREET, ROOM 525
LOS ANGELES, CALIFORNIA 90012-3873
PHONE: (213) 974-8301 FAX: (213) 626-5427

WENDY L. WATANABE
AUDITOR-CONTROLLER

November 19, 2013

TO: William T Fujioka
Chief Executive Officer

FROM: Wendy L. Watanabe
Auditor-Controller

A handwritten signature in blue ink, reading "Wendy L. Watanabe", is written over the printed name and title.

SUBJECT: **FISCAL YEAR 2013-14 FIRST QUARTER REPORT ON AUDIT-RELATED FUNDING TRANSFERRED FROM GENERAL FUND DEPARTMENTS**

In the Fiscal Year (FY) 2010-11 Supplemental Budget, \$1.6 million in Net County Cost (NCC) was transferred from selected General Fund departments to the Auditor-Controller's operating budget to fund audit-related services for those departments. As a result, these General Fund departments are no longer billed for cyclical and routine audits conducted by the Auditor-Controller.

As part of the agreement in providing this funding, your office requested that we provide an annual recap of the actual cost of the audit-related services provided to these departments. The Audit Committee also requested that, beginning in FY 2011-12, we provide this same information on a quarterly basis. Attached is a chart detailing the audits and associated costs by department for the 1st quarter of this fiscal year.

Please call me if you have any questions, or your staff may contact Cindy Lee, Budget & Fiscal Officer, at (213) 974-0356.

WLW:SJL:CYL:EYM:kt

FY 2013-14 Audit Services for NCC GF Depts - Cover Memo - 1st Qtr.doc

Attachment

c: Audit Committee

AUDITOR-CONTROLLER
FY 2013-14
Audit Costs for NCC-General Fund Departments

Dept. - Audit / Assistance Provided	1st Quarter			1st Qtr. Total
	JUL 2013	AUG 2013	SEPT 2013	
Animal Care & Control				
AC&C Revised Credit Card Internal Control Plan (ICP)	1,835.79		53.63	1,889.42
AC&C Miscellaneous Assistance	155.12	64.16		219.28
TOTAL	1,990.91	64.16	53.63	2,108.70
Chief Executive Office				
Labor Management Advisory Committee Sunset Review	3,310.17	222.60	9,978.30	13,511.07
CEO Auto & General Liability Management Services Prop A	298.64	286.40	328.45	913.49
CEO Workers' Compensation Claims TPA Prop A	11,468.10	1,026.44	704.56	13,199.10
CEO Miscellaneous	1,171.51	(1,027.83)		143.68
SoCal Gas & SoCal Edison Franchise Ordinance Wording Review		1,307.34		1,307.34
TOTAL	16,248.42	1,814.95	11,011.31	29,074.68
Assessor				
Assessor eCAPS Procurement Internal Control Plan (ICP)		37.33	246.09	283.42
Assessor Secured Property Tax System Review	10,753.81	14,457.57	1,451.95	26,663.33
Assessor Technical Assistance	35.92		183.15	219.07
Assessor User Management Role Request		410.63	1,455.90	1,866.53
TOTAL	10,789.73	14,905.53	3,337.09	29,032.35
Agricultural Commissioner/Weights & Measures				
ACWM CALCARDS Internal Control Plan (ICP)	428.04	53.63		481.67
ACWM Miscellaneous Assistance	53.66	80.46	74.66	208.78
TOTAL	481.70	134.09	74.66	690.45
Beaches & Harbors				
Beaches & Harbors Technical Assistance	110.58			110.58
TOTAL	110.58	0.00	0.00	110.58
Board of Supervisors				
Historical Landmarks and Records Commission Sunset Review	3,119.87			3,119.87
Revolving Fund Review 2011-12	604.21			604.21
Sunset Review Miscellaneous	286.16	833.99	368.56	1,488.71
Child Support Services Dept. (CSSD) Conference Purchase Assistance			107.28	107.28
Third Party Liability Letters FY 12-13		5,891.60	10,265.76	16,157.36
BOS Credit Card Internal Control Plan (ICP)		8,316.36	942.86	9,259.22
TOTAL	6,703.00	12,349.19	11,684.46	30,736.65
District Attorney				
District Attorney Payroll and Personnel Review	3,729.50	6,965.21	(895.90)	9,798.81
District Attorney Timekeeping Review	436.01		107.78	543.79
District Attorney Voyager Card Review	344.64	4,666.94	463.00	5,474.58
District Attorney Payroll-Personnel Report Inquiry			1,469.28	1,469.28
TOTAL	4,510.15	11,632.15	1,144.16	17,286.46
Chief Information Office				
Board IT Policy Revision Review			3,733.06	3,733.06
TOTAL	0.00	0.00	3,733.06	3,733.06
Coroner/Medical Examiner				
Coroner Management Audit Follow-up Review	1,975.99	4,320.27	8,961.69	15,257.95
Coroner Miscellaneous Assistance		26.83		26.83
Coroner Credit Card Procedures Assistance		738.52	358.35	1,096.87
TOTAL	1,975.99	5,085.62	9,320.04	16,381.65
Probation				
Probation Commitments, Accruals, and Trust Fund Review	10,646.23	14,458.48	14,166.27	39,270.98
Probation Miscellaneous Assistance	2,973.81	438.23	331.19	3,743.23
Probation Donations		1,534.91	1,264.20	2,799.11
TOTAL	13,620.04	16,431.62	15,761.66	45,813.32

AUDITOR-CONTROLLER
FY 2013-14
Audit Costs for NCC-General Fund Departments

Dept. - Audit / Assistance Provided	1st Quarter			1st Qtr. Total
	JUL 2013	AUG 2013	SEPT 2013	
Public Defender				
Public Defender Payroll Personnel Follow-up	8,868.31	1,256.50	1,960.13	12,084.94
TOTAL	8,868.31	1,256.50	1,960.13	12,084.94
Parks and Recreation				
Parks Commitments, Accruals, and Trust Fund Review	1,067.39	74.66		1,142.05
Parks eCAPS Procurement Internal Control Plan (ICP)			261.31	261.31
WO #7-65C P&R Concessionaire Revenue Agreement F/C Audit	2,314.36	2,193.34	947.21	5,454.91
Parks Prop A Maintenance Services	1,383.42	1,493.21	2,687.81	5,564.44
Parks Voyager Card Review	36,306.77	32,399.93	23,038.33	91,745.03
Parks Technical Assistance	304.16	329.79	352.28	986.23
TOTAL	41,376.10	36,490.93	27,286.94	105,153.97
Regional Planning				
RP Miscellaneous Assistance	26.83	144.62	37.33	208.78
TOTAL	26.83	144.62	37.33	208.78
Registrar-Recorder				
RR/CC Operations Review	4,688.16	2,327.85	1,708.17	8,724.18
RR/CC Truncation Fee Special Fund Review	10,890.97	7,119.54	2,011.85	20,022.36
RR/CC Revolving Change Fund Request 2	611.09	2,177.02	3,964.67	6,752.78
RR/CC Miscellaneous Assistance	80.46	256.61	566.90	903.97
RR/CC Commitments, Accruals, and Funds		4,162.44	17,290.20	21,452.64
TOTAL	16,270.68	16,043.46	25,541.79	57,855.93
Sheriff's				
Sheriff's Department Budget Review	15,390.70	17,745.85	7,663.13	40,799.68
Sheriff's Accounts Receivable Review	5,512.64	2,952.86	5,084.00	13,549.50
Sheriff's Fixed Assets and Inventory Review	1,616.62	3,718.44	1,331.93	6,666.99
Sheriff's Miscellaneous Assistance	1,082.57	970.58	410.66	2,463.81
Sheriff's Unincorporated Areas Patrol Monitoring			522.63	522.63
TOTAL	23,602.53	25,387.73	15,012.35	64,002.61
Treasurer and Tax Collector				
TTC Trust Funds Review			482.77	482.77
TTC Request for Waiver - NSF Checks by Certified Mail		74.66		74.66
WO # 7-97B TTC Redemption F/C Audit	482.78	149.33		632.11
TOTAL	788.13	(81.36)	482.77	1,189.54
Multiple Departments				
Internal Control Certification Program Monitoring, Follow-up, and Technical Assistance Multiple Depts.	1,854.51			1,854.51
Audit Recommendation Follow-up as of 12/31/12	2,092.02	965.56		3,057.58
IT Risk Assessment FY 12-13	3,135.77	3,606.36	1,269.24	8,011.37
eCAPS Data Analysis Preliminary Review	1,016.36	653.39		1,669.75
Internal Control Certification Program FY 13-14 Monitoring, Follow-up, and Technical Assistance Multiple Depts.		824.24		824.24
Departmental Credit Card Assistance	719.82			719.82
TOTAL	8,818.48	6,049.55	1,269.24	16,137.27
TOTAL AUDIT COSTS FOR NCC-GENERAL FUND DEPTS.	156,181.58	147,708.74	127,710.62	431,600.94